

UMZINYATHI UMASIPALA WESIFUNDA
UMZINYATHI DISTRICT MUNICIPALITY



FINAL BUDGET 2016-2017

DC24 Umzinyathi - Table A1 Budget Summary

Table A1 - Budget Summary										
Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	40 839	39 537	55 775	54 838	49 534	49 534	–	51 140	54 310	57 515
Investment revenue	1 840	10 463	7 043	4 796	6 554	6 554	–	6 934	7 364	7 799
Transfers recognised - operational	296 593	264 425	315 347	246 498	312 485	312 485	–	268 573	296 741	322 788
Other own revenue	17 486	14 727	19 523	4 531	20 273	20 273	–	11 954	12 672	13 420
Total Revenue (excluding capital transfers and contributions)	356 757	329 152	397 687	310 663	388 847	388 847	–	338 601	371 088	401 521
Employee costs	42 348	80 927	96 795	127 529	118 532	118 532	–	123 908	147 425	157 546
Remuneration of councillors	3 377	3 760	4 038	4 022	4 308	4 308	–	4 474	4 576	4 841
Depreciation & asset impairment	5 087	55 445	56 317	61 237	54 758	54 758	–	58 044	61 446	65 072
Finance charges	–	7 574	7 813	1 349	5 161	5 161	–	601	187	87
Materials and bulk purchases	–	13 246	14 628	16 157	11 657	11 657	–	18 000	19 116	20 244
Transfers and grants	150 598	151 833	–	–	–	–	–	–	–	–
Other expenditure	195 341	232 135	212 802	220 381	246 336	246 336	–	189 321	204 325	243 425
Total Expenditure	396 750	544 920	392 393	430 675	440 752	440 752	–	394 348	437 075	491 215
Surplus/(Deficit)	(39 993)	(215 767)	5 294	(120 012)	(51 906)	(51 906)	–	(55 747)	(65 986)	(89 693)
Transfers recognised - capital	239 224	291 500	178 857	419 159	400 509	–	–	373 735	417 476	463 859
Contributions recognised - capital & contributed assets	–	–	–	8 716	16 036	–	–	1 758	–	–
Surplus/(Deficit) after capital transfers & contributions	199 231	75 733	184 151	307 863	364 639	(51 906)	–	319 746	351 490	374 166
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	199 231	75 733	184 151	307 863	364 639	(51 906)	–	319 746	351 490	374 166
Capital expenditure & funds sources										
Capital expenditure	239 785	255 628	418 871	424 875	419 841	419 841	–	375 493	417 476	463 859
Transfers recognised - capital	239 785	255 628	418 084	419 159	400 509	408 805	–	373 735	417 476	463 859
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	787	5 716	19 332	11 036	–	1 758	–	–
Total sources of capital funds	239 785	255 628	418 871	424 875	419 841	419 841	–	375 493	417 476	463 859
Financial position										
Total current assets	121 746	199 089	124 637	127 333	110 809	110 809	–	89 489	92 770	76 027
Total non current assets	1 132 110	1 481 658	1 798 990	1 870 900	1 870 900	1 870 900	–	1 776 962	1 887 134	1 998 475
Total current liabilities	92 578	285 544	306 326	10 302	14 613	14 613	–	29 045	30 845	32 665
Total non current liabilities	70 075	83 753	220 663	22 051	22 051	22 051	–	85 342	90 633	95 981
Community wealth/Equity	1 091 203	1 311 451	1 396 639	1 965 880	1 945 046	1 945 046	–	1 752 064	1 858 425	1 945 856
Cash flows										
Net cash from (used) operating	(41 134)	73 161	175 120	436 364	397 631	397 631	–	380 083	417 098	443 608
Net cash from (used) investing	(22 601)	(167 207)	(125 113)	(424 875)	(416 545)	(416 545)	–	(375 493)	(417 476)	(463 859)
Net cash from (used) financing	79 559	170 357	(93 587)	(35 991)	(10 553)	(10 553)	–	(9 543)	(569)	(669)
Cash/cash equivalents at the year end	25 352	101 663	57 974	(19 427)	28 507	28 507	–	23 554	22 607	1 687
Cash backing/surplus reconciliation										
Cash and investments available	40 506	101 662	57 974	58 491	41 968	41 968	–	32 030	31 609	11 220
Application of cash and investments	(76 355)	45 022	30 075	(33 033)	3 977	(28 241)	–	(16 201)	(17 253)	(18 286)
Balance - surplus (shortfall)	116 862	56 640	27 900	91 524	37 991	70 209	–	48 231	48 862	29 506
Asset management										
Asset register summary (WDV)	2 877	1 401	1 112	1 401	1 401	1 401	1 399 420	1 399 420	1 486 184	1 573 869
Depreciation & asset impairment	5 087	55 445	56 317	61 237	54 758	54 758	58 044	58 044	61 446	65 072
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	5 884	7 141	10 042	11 744	11 744	–	9 826	9 826	10 417	11 039
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	18	22	3	28	28	28	23	23	16	–
Sanitation/sewerage:	23	12	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC24 Umzinyathi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
Governance and administration		123 025	152 694	117 398	131 387	82 845	82 845	61 830	68 847	74 008
Executive and council		57 463	100 315	86 292	98 504	47 875	47 875	24 255	28 563	30 158
Budget and treasury office		65 203	52 049	30 601	32 536	34 352	34 352	36 915	39 606	43 132
Corporate services		359	331	504	346	619	619	660	678	718
Community and public safety		—	—	508	250	396	396	—	—	—
Community and social services		—	—	508	250	396	396	—	—	—
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		1 010	891	1 692	1 190	1 190	1 190	1 441	2 637	600
Planning and development		1 010	891	1 692	1 190	1 190	1 190	1 441	2 637	600
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		232 723	175 567	169 140	177 837	304 415	304 415	275 330	299 604	326 914
Electricity		—	—	—	—	—	—	—	—	—
Water		158 442	174 283	167 074	174 113	283 238	283 238	272 673	299 278	326 569
Waste water management		74 281	1 283	2 066	3 724	21 178	21 178	2 657	326	345
Waste management		—	—	—	—	—	—	—	—	—
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	356 757	329 152	288 738	310 663	388 847	388 847	338 601	371 088	401 522
Expenditure - Standard										
Governance and administration		210 887	199 836	166 426	94 929	80 750	80 750	87 098	94 090	100 385
Executive and council		12 565	16 970	14 053	22 899	21 888	21 888	22 592	23 951	25 514
Budget and treasury office		177 719	148 057	119 964	42 418	29 388	29 388	30 613	32 765	35 110
Corporate services		20 602	34 809	32 409	29 611	29 474	29 474	33 893	37 374	39 761
Community and public safety		16 080	21 776	33 933	35 439	22 456	22 456	30 730	29 405	31 351
Community and social services		16 080	21 776	33 933	35 439	22 456	22 456	30 730	29 405	31 351
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		15 553	8 570	17 688	19 624	16 615	16 615	18 453	20 069	19 152
Planning and development		15 553	8 570	17 688	19 624	16 615	16 615	18 453	20 069	19 152
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		154 366	277 119	191 927	281 103	320 931	320 931	259 826	275 463	292 133
Electricity		—	—	—	—	—	—	—	—	—
Water		135 367	245 682	172 911	260 960	286 590	286 590	238 952	255 608	270 908
Waste water management		18 999	31 438	19 016	20 144	34 341	34 341	20 874	19 855	21 225
Waste management		—	—	—	—	—	—	—	—	—
Other	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard	3	396 886	507 302	409 975	431 095	440 752	440 752	396 106	419 027	443 020
Surplus/(Deficit) for the year		(40 129)	(178 150)	(121 237)	(120 431)	(51 906)	(51 906)	(57 505)	(47 939)	(41 498)

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC24 Umzinyathi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Revenue by Vote	1									
Vote 1 - Council		57 463	100 315	86 292	98 504	47 875	47 875	24 255	28 563	30 158
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		359	331	504	346	619	619	660	678	718
Vote 4 - Budget and Treasury		65 203	52 049	30 601	32 536	34 352	34 352	36 915	39 606	43 132
Vote 5 - Technical Services		74 281	1 283	2 066	3 724	21 178	21 178	2 657	326	345
Vote 6 - Planning and Development		1 010	891	1 692	1 190	1 190	1 190	1 441	2 637	600
Vote 7 - Community Services		-	-	508	250	396	146	-	-	-
Vote 8 - Water Services		158 442	174 283	167 074	174 113	283 238	283 238	272 673	299 278	326 569
Vote 9 - (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	356 757	329 152	288 738	310 663	388 847	388 597	338 601	371 088	401 522
Expenditure by Vote to be appropriated	1									
Vote 1 - Council		5 585	7 445	6 833	7 581	7 117	7 117	7 881	8 194	8 673
Vote 2 - Municipal Manager		6 980	9 525	7 221	15 318	14 770	14 770	14 710	15 757	16 841
Vote 3 - Corporate Services		20 602	34 809	32 409	29 611	29 474	29 474	33 893	37 374	39 761
Vote 4 - Budget and Treasury		177 719	148 057	119 964	42 418	29 388	29 388	30 613	32 765	35 110
Vote 5 - Technical Services		18 999	31 438	19 016	20 144	34 341	34 341	20 874	19 855	21 225
Vote 6 - Planning and Development		15 553	8 570	17 688	19 624	16 615	16 615	18 453	20 069	19 152
Vote 7 - Community Services		16 080	21 776	33 933	35 439	22 456	22 456	30 730	29 405	31 351
Vote 8 - Water Services		135 367	245 682	172 911	260 960	286 590	286 590	238 952	255 608	270 908
Vote 9 - (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	396 886	507 302	409 975	431 095	440 752	440 752	396 106	419 027	443 020
Surplus/(Deficit) for the year	2	(40 129)	(178 150)	(121 237)	(120 431)	(51 906)	(52 156)	(57 505)	(47 939)	(41 498)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC24 Umzinyathi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source												
Property rates	2		-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges												
Service charges - electricity revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2		31 037	29 541	44 153	43 435	39 305	39 305		39 569	42 022	44 501
Service charges - sanitation revenue	2		9 801	9 996	11 622	11 403	10 229	10 229		11 571	12 288	13 013
Service charges - refuse revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - other												
Rental of facilities and equipment			321	186	333	346	606	606		660	678	718
Interest earned - external investments			1 840	10 463	7 043	4 796	6 554	6 554		6 934	7 364	7 799
Interest earned - outstanding debtors			11 931	13 233	16 666	3 896	19 206	19 206		10 987	11 669	12 357
Dividends received							-	-				
Fines							-	-				
Licences and permits							-	-				
Agency services							-	-				
Transfers recognised - operational			296 593	264 425	315 347	246 498	312 485	312 485		268 573	296 741	322 788
Other revenue	2		5 233	1 307	2 525	290	461	461	-	307	326	345
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)			356 757	329 152	397 687	310 663	388 847	388 847	-	338 601	371 088	401 522
Expenditure By Type												
Employee related costs	2		42 348	80 927	96 795	127 529	118 532	118 532	-	123 908	147 425	157 546
Remuneration of councillors			3 377	3 760	4 038	4 022	4 308	4 308		4 474	4 576	4 841
Debt impairment	3				54 259	33 127	33 127	33 127		35 115	37 151	39 306
Depreciation & asset impairment	2		5 087	55 445	56 317	61 237	54 758	54 758	-	58 044	61 446	65 072
Finance charges				7 574	7 813	1 349	5 161	5 161		601	187	87
Bulk purchases	2		-	13 246	14 628	16 157	11 657	11 657	-	18 000	19 116	20 244
Other materials	8											
Contracted services			105 140	104 552	95 655	70 884	81 222	81 222	-	60 306	64 133	93 563
Transfers and grants			150 598	151 833	-	-	-	-	-	-	-	-
Other expenditure	4,5		90 201	127 583	62 888	116 369	131 987	131 987	-	93 900	103 040	110 556
Loss on disposal of PPE												
Total Expenditure			396 750	544 920	392 393	430 675	440 752	440 752	-	394 348	437 075	491 215
Surplus/(Deficit)			(39 993)	(215 767)	5 294	(120 012)	(51 906)	(51 906)	-	(55 747)	(65 986)	(89 693)
Transfers recognised - capital			239 224	291 500	178 857	419 159	400 509			373 735	417 476	463 859
Contributions recognised - capital	6		-	-	-	-	-	-	-	-	-	-
Contributed assets						8 716	16 036			1 758	-	-
Surplus/(Deficit) after capital transfers & contributions			199 231	75 733	184 151	307 863	364 639	(51 906)	-	319 746	351 490	374 166
Taxation												
Surplus/(Deficit) after taxation			199 231	75 733	184 151	307 863	364 639	(51 906)	-	319 746	351 490	374 166
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			199 231	75 733	184 151	307 863	364 639	(51 906)	-	319 746	351 490	374 166
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			199 231	75 733	184 151	307 863	364 639	(51 906)	-	319 746	351 490	374 166

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

DC24 Umzinyathi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		4 424	-	-	-	-	-	-	-	-	-
Vote 4 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		2 400	2 158	79 295	113 074	86 259	86 259	-	46 182	88 880	94 402
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Community Services		-	-	5 000	-	8 296	8 296	-	33 838	35 936	38 056
Vote 8 - Water Services		232 961	253 469	333 789	306 085	309 250	309 250	-	293 715	292 660	331 401
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	239 785	255 628	418 084	419 159	403 805	403 805	-	373 735	417 476	463 859
Single-year expenditure to be appropriated	2										
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	6	6	-	45	-	-
Vote 3 - Corporate Services		-	-	239	5 600	5 959	5 959	-	500	-	-
Vote 4 - Budget and Treasury		-	-	500	-	15	15	-	100	-	-
Vote 5 - Technical Services		-	-	-	40	40	40	-	45	-	-
Vote 6 - Planning and Development		-	-	-	16	16	16	-	310	-	-
Vote 7 - Community Services		-	-	48	60	-	-	-	713	-	-
Vote 8 - Water Services		-	-	-	-	10 000	10 000	-	45	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	787	5 716	16 036	16 036	-	1 758	-	-
Total Capital Expenditure - Vote		239 785	255 628	418 871	424 875	419 841	419 841	-	375 493	417 476	463 859
Capital Expenditure - Standard											
Governance and administration		4 424	-	739	5 600	5 980	5 980	-	645	-	-
Executive and council		-	-	-	-	6	6	-	45	-	-
Budget and treasury office		-	-	500	-	15	15	-	100	-	-
Corporate services		4 424	-	239	5 600	5 959	5 959	-	500	-	-
Community and public safety		-	-	5 048	60	8 296	8 296	-	34 551	35 936	38 056
Community and social services		-	-	5 048	60	8 296	8 296	-	34 551	35 936	38 056
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	16	16	16	-	310	-	-
Planning and development		-	-	-	16	16	16	-	310	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		235 361	255 628	413 084	419 199	405 549	405 549	-	339 987	361 540	425 803
Electricity		-	-	-	-	-	-	-	-	-	-
Water		232 961	253 469	333 789	306 085	319 250	319 250	-	293 760	292 660	331 401
Waste water management		2 400	2 158	79 295	113 114	86 299	86 299	-	46 227	88 880	94 402
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	239 785	255 628	418 871	424 875	419 841	419 841	-	375 493	417 476	463 859
Funded by:											
National Government		239 785	255 628	413 084	419 159	395 509	403 805	-	373 735	417 476	463 859
Provincial Government		-	-	5 000	-	5 000	5 000	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	239 785	255 628	418 084	419 159	400 509	408 805	-	373 735	417 476	463 859
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	787	5 716	19 332	11 036	-	1 758	-	-
Total Capital Funding	7	239 785	255 628	418 871	424 875	419 841	419 841	-	375 493	417 476	463 859

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC24 Umzinyathi - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		25 352	101 662	11 860	(19 427)	5 075	5 075		23 554	22 607	1 687
Call investment deposits	1	–	–	46 114	77 918	36 892	36 892	–	8 477	9 002	9 533
Consumer debtors	1	74 569	54 178	48 563	48 932	48 932	48 932	–	40 537	43 190	45 776
Other debtors		21 825	43 249	17 281	19 909	19 909	19 909		16 922	17 971	19 031
Current portion of long-term receivables											
Inventory	2			818					–		
Total current assets		121 746	199 089	124 637	127 333	110 809	110 809	–	89 489	92 770	76 027
Non current assets											
Long-term receivables											
Investments		15 155	–								
Investment property		1 040	994	945	994	994	994		915	972	1 029
Investment in Associate		1 088 443	127 977	377 542	127 977	127 977	127 977		377 542	400 950	424 606
Property, plant and equipment	3	25 636	32 133	1 420 336	1 741 523	1 741 523	1 741 523	–	1 398 348	1 485 045	1 572 663
Agricultural											
Biological											
Intangible		1 837	406	168	406	406	406		157	167	176
Other non-current assets			1 320 148								
Total non current assets		1 132 110	1 481 658	1 798 990	1 870 900	1 870 900	1 870 900	–	1 776 962	1 887 134	1 998 475
TOTAL ASSETS		1 253 855	1 680 747	1 923 627	1 998 233	1 981 709	1 981 709	–	1 866 451	1 979 904	2 074 502
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	18 957	195 501	93 252	4 446	4 446	4 446	–	13 186	14 003	14 830
Consumer deposits		576	548	535					495	525	556
Trade and other payables	4	73 045	71 305	57 439	5 856	10 167	10 167	–	7 965	8 459	8 958
Provisions			18 190	155 100					7 399	7 857	8 321
Total current liabilities		92 578	285 544	306 326	10 302	14 613	14 613	–	29 045	30 845	32 665
Non current liabilities											
Borrowing		61 070	65 563	65 563	–	–	–	–	67 334	71 509	75 728
Provisions		9 004	18 190	155 100	22 051	22 051	22 051	–	18 008	19 125	20 253
Total non current liabilities		70 075	83 753	220 663	22 051	22 051	22 051	–	85 342	90 633	95 981
TOTAL LIABILITIES		162 652	369 297	526 988	32 353	36 664	36 664	–	114 387	121 479	128 646
NET ASSETS	5	1 091 203	1 311 451	1 396 639	1 965 880	1 945 046	1 945 046	–	1 752 064	1 858 425	1 945 856
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		392 768	613 016	698 204	1 965 880	1 945 046	1 945 046		1 053 630	1 116 688	1 160 355
Reserves	4	698 435	698 435	698 435	–	–	–	–	698 435	741 738	785 500
TOTAL COMMUNITY WEALTH/EQUITY	5	1 091 203	1 311 451	1 396 639	1 965 880	1 945 046	1 945 046	–	1 752 064	1 858 425	1 945 856

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC24 Umzinyathi - Table A7 Budgeted Cash Flows

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
	Property rates, penalties & collection charges									-	-	-
	Service charges		85 028	13 331	30 440	32 903	27 570	27 570		25 570	27 155	28 757
	Other revenue		5 369	1 307	853	635	1 067	1 067		967	1 004	1 063
	Government - operating	1	336 673	194 757	213 524	246 498	312 485	312 485		268 573	296 741	322 788
	Government - capital	1		253 748	275 441	419 159	400 509	400 509		373 735	417 476	463 859
	Interest		13 771	-	8 349	8 692	8 986	8 986		12 428	13 199	13 977
	Dividends									-	-	-
Payments												
	Suppliers and employees		(481 975)	(389 406)	(345 675)	(270 104)	(347 706)	(347 706)		(300 589)	(338 290)	(386 750)
	Finance charges			(577)	(7 813)	(1 000)	(5 161)	(5 161)		(601)	(187)	(87)
	Transfers and Grants	1				(420)	(120)	(120)		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			(41 134)	73 161	175 120	436 364	397 631	397 631	-	380 083	417 098	443 608
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
	Proceeds on disposal of PPE		(19 346)	(183 891)						-	-	-
	Decrease (Increase) in non-current debtors									-	-	-
	Decrease (increase) other non-current receivables		(3 255)	(15)	-					-	-	-
	Decrease (increase) in non-current investments			16 699	16 003					-	-	-
Payments												
	Capital assets				(141 116)	(424 875)	(416 545)	(416 545)		(375 493)	(417 476)	(463 859)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(22 601)	(167 207)	(125 113)	(424 875)	(416 545)	(416 545)	-	(375 493)	(417 476)	(463 859)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
	Short term loans									-	-	-
	Borrowing long term/refinancing		78 983	170 384	69 167					-	-	-
	Increase (decrease) in consumer deposits		576	(28)	(14)					-	-	-
Payments												
	Repayment of borrowing				(162 740)	(35 991)	(10 553)	(10 553)		(9 543)	(569)	(669)
NET CASH FROM/(USED) FINANCING ACTIVITIES			79 559	170 357	(93 587)	(35 991)	(10 553)	(10 553)	-	(9 543)	(569)	(669)
NET INCREASE/ (DECREASE) IN CASH HELD			15 824	76 311	(43 581)	(24 502)	(29 467)	(29 467)	-	(4 953)	(947)	(20 920)
	Cash/cash equivalents at the year begin:	2	9 528	25 352	101 556	5 075	57 974	57 974		28 507	23 554	22 607
	Cash/cash equivalents at the year end:	2	25 352	101 663	57 974	(19 427)	28 507	28 507	-	23 554	22 607	1 687

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

DC24 Umzinyathi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	25 352	101 663	57 974	(19 427)	28 507	28 507	-	23 554	22 607	1 687
Other current investments > 90 days		(0)	(0)	-	77 918	13 461	13 461	-	8 477	9 002	9 533
Non current assets - Investments	1	15 155	-	-	-	-	-	-	-	-	-
Cash and investments available:		40 506	101 662	57 974	58 491	41 968	41 968	-	32 030	31 609	11 220
Application of cash and investments											
Unspent conditional transfers		18 980	9 797	4 718	5 856	10 167	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(95 335)	35 225	25 357	(38 889)	(28 241)	(28 241)	-	(16 201)	(17 253)	(18 286)
Other provisions						22 051					
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		(76 355)	45 022	30 075	(33 033)	3 977	(28 241)	-	(16 201)	(17 253)	(18 286)
Surplus(shortfall)		116 862	56 640	27 900	91 524	37 991	70 209	-	48 231	48 862	29 506

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

DC24 Umzinyathi - Table A9 Asset Management

Description		Rel	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE											
Total New Assets		1	239 785	256 415	423 800	419 159	429 841	-	375 493	417 476	463 859
Infrastructure - Road transport			2 400	2 158	2 128	2 124	2 124	-	2 183	2 326	2 467
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			181 710	187 307	320 956	309 735	309 290	-	259 922	292 660	331 401
Infrastructure - Sanitation			51 251	66 163	86 000	103 000	89 855	-	77 837	86 554	91 935
Infrastructure - Other			-	-	4 000	4 300	4 300	-	-	-	-
Infrastructure			235 361	255 628	413 084	419 159	405 569	-	339 942	381 540	425 803
Community			-	-	5 000	-	8 236	-	33 838	35 936	38 056
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	4 424	788	5 716	-	16 036	-	1 713	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			2 400	2 158	2 128	2 124	2 124	-	2 183	2 326	2 467
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			181 710	187 307	320 956	309 735	309 290	-	259 922	292 660	331 401
Infrastructure - Sanitation			51 251	66 163	86 000	103 000	89 855	-	77 837	86 554	91 935
Infrastructure - Other			-	-	4 000	4 300	4 300	-	-	-	-
Infrastructure			235 361	255 628	413 084	419 159	405 569	-	339 942	381 540	425 803
Community			-	-	5 000	-	8 236	-	33 838	35 936	38 056
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	4 424	788	5 716	-	16 036	-	1 713	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	239 785	256 415	423 800	419 159	429 841	-	375 493	417 476	463 859
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5									
Infrastructure - Electricity											
Infrastructure - Water									1 235 977	1 312 607	1 390 051
Infrastructure - Sanitation									162 371	172 438	182 612
Infrastructure - Other											
Infrastructure			-	-	-	-	-	-	1 398 348	1 485 045	1 572 663
Community											
Heritage assets											
Investment properties			1 040	994	945	994	994	994	915	972	1 029
Other assets											
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			1 837	406	168	406	406	406	157	167	176
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	2 877	1 401	1 112	1 401	1 401	1 401	1 399 420	1 486 184	1 573 669
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			5 087	55 445	56 317	61 237	54 758	54 758	58 044	61 446	65 072
Repairs and Maintenance by Asset Class		3	5 884	7 141	10 042	11 744	11 744	-	9 826	10 417	11 039
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	1 031	959	2 928	2 928	-	4 000	4 248	4 499
Infrastructure - Sanitation			-	4 231	4 677	3 902	3 902	-	2 250	2 390	2 530
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	5 262	5 636	6 830	6 830	-	6 250	6 636	7 029
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6,7	5 884	1 879	4 406	4 914	4 914	-	3 576	3 779	4 010
TOTAL EXPENDITURE OTHER ITEMS			10 972	62 585	66 360	72 981	66 502	54 758	67 870	71 863	76 111
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn*			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			23.0%	22.2%	0.7%	0.7%	0.7%	0.0%	0.7%	0.7%	0.7%
Renewal and R&M as a % of PPE			205.0%	510.0%	903.0%	839.0%	839.0%	0.0%	1.0%	1.0%	1.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

DC24 Umzinyathi - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		14 600	16 322	15 898	15 898	15 898	15 898	16 690	21 000	—
Piped water inside yard (but not in dwelling)		1 000	—	2 500	3 500	3 500	3 500	5 700	6 500	—
Using public tap (at least min service level)	2	1 000	—	—	25 000	25 000	25 000	31 000	34 000	—
Other water supply (at least min service level)	4	—	—	—	15 000	15 000	15 000	21 000	31 000	—
<i>Minimum Service Level and Above sub-total</i>		16 600	16 322	18 398	59 398	59 398	59 398	74 390	92 500	—
Using public tap (< min service level)	3	18 000	21 560	—	—	—	—	—	—	—
Other water supply (< min service level)	4	—	—	—	—	—	—	—	—	—
No water supply		—	—	2 500	28 442	28 442	28 442	23 442	15 942	—
<i>Below Minimum Service Level sub-total</i>		18 000	21 560	2 500	28 442	28 442	28 442	23 442	15 942	—
Total number of households	5	34 600	37 883	20 898	87 840	87 840	87 840	97 832	108 442	—
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		17 000	12 834	12 500	13 100	13 100	13 100	12 500	17 500	—
Flush toilet (with septic tank)		—	2 272	—	300	300	300	300	300	—
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		—	—	17 884	63 787	63 787	63 787	76 031	—	—
Other toilet provisions (> min service level)		—	—	—	—	—	—	858	—	—
<i>Minimum Service Level and Above sub-total</i>		17 000	15 106	30 384	77 187	77 187	77 187	89 687	17 800	—
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		23 000	11 808	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		23 000	11 808	—	—	—	—	—	—	—
Total number of households	5	40 000	26 914	30 384	77 187	77 187	77 187	89 687	17 800	—
Energy:										
Electricity (at least min service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (min service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		—	—	—	—	—	—	—	—	—
Electricity (< min service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min service level)		—	—	—	—	—	—	—	—	—
Other energy sources		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	—	—	—	—	—	—	—	—	—
Refuse:										
Removed at least once a week		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		—	—	—	—	—	—	—	—	—
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	—	—	—	—	—	—	—	—	—
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free minimum level service)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed at least once a week)		—	—	—	—	—	—	—	—	—
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed once a week for indigent households)		—	—	—	—	—	—	—	—	—
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		—	—	—	—	—	—	—	—	—
Total cost of FBS provided		—	—	—	—	—	—	—	—	—
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		—	—	—	—	—	—	—	—	—
Water (in excess of 6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—
Sanitation (in excess of free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (in excess of 50 kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (in excess of one removal a week for indigent households)		—	—	—	—	—	—	—	—	—
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	—	—	—	—	—	—	—	—	—

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service